

CURRENT USE BOARD  
PUBLIC FORUM - NOTES

**DATE:** November 21, 2019

**TIME:** 1:00 p.m.

**LOCATION:** NH Department of Revenue Administration, Training Room, 109 Pleasant Street, Concord NH

**Board Members in Attendance:**

Senator Ruth Ward	Rick Evans, Commissioner Designee, NHDRA
Shawn Jasper, Commissioner, Department of Agriculture	Barbara Richter, NH Conservation Commission
Susan Francher, Commissioner Designee, NH DNCR, Division of Forests and Lands	
Chuck Souther, Chairman, Public Member, Agriculture	Andrea Lewy, Assessing Official, Towns >5,000
Norm Bernaiche, Assessing Official, Towns <5,000	Susan Bryant-Kimball, Public Member, Forest Landowner
Tom Thomson, Public Member	

**Members of the Public:**

Phil Bodwell, NHDRA	Jasen Stock, NHTOA
Matt Leahy, Forest Society	Barbara Reid, NHMA
Rusty Keith	Susan MacKenzie
Mark Burger	Sam Greene, NHDRA
Robert Johnson, NH Farm Bureau	

Chair Souther opened the public forum at 1:00 p.m. and introduction of Board members followed.

Chair Souther summarized the four statutory responsibilities under RSA 79-A, Current Use Taxation:

- Annually review the criteria of the program
- Review the rules and statutes to make sure they follow the intent of the law
- Hold three (3) public forums
- Set the assessment ranges

**Proposed Rates for 2019-2020**

The following proposed assessment ranges were reviewed.

Cub 304.07 Assessment Ranges for Forest Land Categories. The assessment ranges for forest land categories without documented stewardship shall be as follows:

- (a) The category of white pine shall be ~~[\$118 to \$176]~~ **\$122 to \$183** per acre;
- (b) The category of hardwood shall be ~~[\$57 to \$86]~~ **\$61 to \$91** per acre; and
- (c) The category of all other shall be ~~[\$38 to \$57]~~ **\$39 to \$59** per acre.

Cub 304.08 Assessment Ranges for Forest Land Categories with Documented Stewardship. The assessment ranges for forest land categories with documented stewardship shall be as follows:

- (a) The category of white pine shall be ~~[\$71 to \$106]~~ **\$73 to \$110** per acre;
- (b) The category of hardwood shall be ~~[\$34 to \$52]~~ **\$36 to \$55** per acre; and
- (c) The category of all other shall be ~~[\$23 to \$34]~~ **\$25 to \$35** per acre.

Cub 304.13 Assessment Range for Unproductive Land. The assessment for unproductive land shall be ~~[\$23]~~**24** per acre.

Cub 304.14 Assessment Range for Wetland. The assessment for wetland shall be ~~[\$23]~~**24** per acre.

Cub 305.02 Current Use Assessment Ranges for Farm Land. The assessment ranges for farm land shall be \$25 to \$425 per acre.

#### Public Comment

Mr. Burger felt the classification and reporting of land that cannot be developed due to an easement or deed restriction versus land that can be developed is inconsistent. He added there is no procedure to transfer land from developable to undevelopable and no categories to classify land with restrictions and felt it was the Board's statutory responsibility to establish these procedures. He believed tax maps should identify conservation land to assist in the understanding of what type of land is in a municipality and the impact it creates within communities and the state as a whole. He also felt using the current use assessments to value conservation land was not appropriate and argued there may be a better, more equitable way to value that property.

It was agreed the reporting of current use land versus conservation restriction assessment land may be inconsistent among communities in part due to the assessing systems and the lack of distinction and that it is something that could be looked at further. The MS-1 Report does provide a distinction in terms of acreage and value. With regards to identifying conservation land on tax maps, there is no statutory requirement to do so. NH Granite was offered as a resource to identify properties with permanent conservations easements including those owned by conservation organizations and municipalities. It was also mentioned that land enrolled in current use may also have a conservation easement place on it. One distinction between RSA 79-A and RSA 79-B is that current use requires 10-acres while conservation restriction assessment has not acreage requirement.

Further discussion ensued relating to perceived irrevocability of land enrolled in current use and the difference between current use and conservation easements.

Mr. Keith stated that a conservation easement or current use can be transferred out of RA 79-A into RSA 79-B without a land use change tax (LUCT) and this authorization is stated under the land use change tax section of the law. He believes this should happen as a matter of practice to provide transparency and let people know what land can be developed and what land cannot. This Board was given the statutory responsibility to set the criteria and the rates and believes one criteria that should be added is that land enrolled under RSA 79-A, Current Use, must be developable and conservation easement land which cannot be developed, should be categorized as RSA 79-B, Conservation Restriction Assessment. He added the Board is statutorily required to establish a separate rate for land under RSA 79-B, market value minus the restriction, and there should be separate categories similar to current use.

Mr. Keith reiterated comments relating to the assessments ranges, that they are excessively low and do not follow the intent of the law relating to the statutory 20% recreation discount or the Board created forest stewardship discount. The intent of the 20% recreation discount is to encourage landowners to keep their land open to the public and proposed rates multiplied by the discount do not provide any monetary incentive for a landowner to do so; more and more current use property owners are posting their land. He has asked for the model to understand how the rates are developed and that has not been made available.

Mr. Stock, representing the NH Timber Owners Association (NHTOA), offered they, including members who are in the timber investment business that look scientifically at what they feel the productive value of an acre of timberland is, whether pine or hardwood, and believe these rates are appropriate. He opposes the idea of creating a new process and forms because property has deed restrictions or easements on it and instead suggested looking at the tools that have been used in this state for hundreds of years; a process that works.

Mr. Leahy, representing the Forest Society, agreed with Mr. Stock that the rates are reasonable. He added this Board is significantly important to the state's well-being and thanked the then for the time and effort they have given to the stewardship program.

Mr. Keith clarified a comment made at the Lancaster forum by a board member. With regards to the legislation that has been submitted to create a study commission to look at current use; a comment was made that the study commission should include the stakeholders, which was understood to mean current use owners. Mr. Keith made it clear that the stakeholders of the current use law were the taxpayers of the state including those who had current use land and those that did not, those who paid rent that covers taxes; they include all of our citizenry.

A discussion followed pertaining to the forestry model and the reasons it has not been made available to the public.

No further comment was received.

Chair Souther closed public forum at 2:03 p.m.

Respectfully Submitted, Stephanie Derosier

NH Department of Revenue Administration – Municipal and Property Division

Documentation relative to the Current Use Board may be submitted, requested or reviewed by:

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In person at 109 Pleasant Street, Concord

In writing to:

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Current Use Board

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